

Motor Fuels eFiling Handbook (eFiling Guide)

Highlights of Changes (January 2010)

The Board of Equalization (BOE) has completed its January 2010 revision Motor Fuels Electronic Filing Handbook (eFiling Guide). The eFiling Guide has been updated to include file layouts for the Aircraft Jet Fuel Dealer Return, to reflect current operating practices, and provide expanded reporting examples. This notice highlights the major changes to the eFiling Guide and the electronic file maps.

Chapters 1-8

- Added disclaimer; page 1-2.
- Added information regarding Aircraft Jet Fuel Dealer reporting (DLR).
- Updated Vessel/Pipeline Operator references to the new term “Petroleum Carrier”.
- Clarified IRS EDI file format use requirements; page 3-3 & Chapter 10.
- Updated payment, scheduled downtime, and data transmission information; Chapter 7.
- Updated appendices to reflect current publishing practices. Forms and publications subject to revision are no longer contained in the eFiling Guide, but are referenced instead; Appendices A, B, D, E, & I.
- Added transaction reporting examples for train operator reporting on the Petroleum Carrier Report (CCR); Appendix G.

Chapter 9, BOE EDI v. 4030

The BOE's EDI v. 4030 map has been updated to provide for the Aircraft Jet Fuel Dealer Return (DLR).

- The new report code (TFS02) will be "DLR"
- Current schedule codes used in other reports and applicable to the Aircraft Jet Fuel Dealer Return are:
 - 5 Taxable Gallons of Aircraft Jet Fuel Sales
 - 7 Aircraft Jet Fuel Exported
 - 8 Aircraft Jet Fuel Sold to the United States Armed Forces
 - 15C Ending physical inventory of Aircraft Jet Fuel
- New schedule codes are:
 - 2 Aircraft Jet Fuel Received From Licensed Dealer Tax-Unpaid
 - 4 Imports of Aircraft Jet Fuel
 - 5Q Aircraft Jet Fuel Used By Taxpayer
 - 10A Aircraft Jet Fuel Sold to Other Exempt Entities
 - 10B Aircraft Jet Fuel Sold to Registered Aircraft Jet Fuel Dealers
 - 10G Aircraft Jet Fuel Sold to Aircraft Manufacturers
 - 10K Aircraft Jet Fuel Sold to Air Common Carriers
- Revised Destination Segment that provides for reporting destination airport code
- New EDI v. 4030 Aircraft Jet Fuel Dealer Report (DLR) TFS Loop
 - An example is provided on following pages
- New airport destination codes specific to some Aircraft Jet Fuel Dealer schedules:

Note: When applicable, the airport codes will be reported using the same segment as destination Terminal Control Numbers (TCNs).

 - A list of airport codes is available on forms BOE-810-FTH, "Airport Code Table (Sorted by Airport Code)", and BOE-810-FTI, "Airport Code Table (Sorted by City)."

REVISED DESTINATION SEGMENT

Point of Destination							(One of the two options is Required)		
Name Segment 7							Pos. No. 0500		
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code "FA" = Destination Airport	
N104	67		X	Identification Code	AN	9	9	*IRS Terminal Code (contact the IRS for a complete listing of approved terminals) *Airport Code (contact the BOE for a complete listing of approved airport codes)	
N1~DT~~TC~T33CA3333\ or N1~DT~~FB~LAX\									
SYNTAX NOTES: (This segment is used if the destination is an IRS approved terminal or an airport. If the destination is an airport, report the TCN when reporting on a supplier return (SDR) or report the airport code when reporting on a dealer return (DLR).)									
02 R0203 - N103 is required.									
03 P0304 - If either N103 or N104 is present, then the other is required.									

NEW EDI v. 4030 AIRCRAFT JET FUEL DEALER REPORT (DLR) TFS LOOP

Table 1 – EDI v. 4030 Aircraft Jet Fuel Dealer Report (DLR) Segments

The TFS loop contains information for the Supplier Fuel Tax Return. Details associated with this filing are located in the summary and schedule loops.

Beginning of Supplier/Distributor Report Detail								(Required)	
Tax Form Segment								Pos. No. 0100	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	“T2” = Tax Form Code	
TFS02	127		M	Reference Identification	AN	3	3	“DLR” = Aircraft Jet Fuel Dealer Report	
TFS~T2~DLR\									
SYNTAX NOTES:									
None									

Relationship to the Transaction Information								(Required)	
Reference Segment								Pos. No. 0200	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Reference Identification Qualifier	ID	2	2	“SU” = Special Processing	
REF02	127		X	Reference Identification	AN	3	3	“IRS” = IRS Data “N/A” = If not applicable to the IRS	
REF03 Not used									
REF04	C040		O	Reference Identifier					
REF05	C040	128	M	Reference Identification Qualifier	ID	2	2	“S0” = Special Approval (S Zero)	
REF06	C040	127	M	Reference Identification	AN	2	2	State Abbreviation to which the data belongs	
REF07	C040	128	X	Reference Identification Qualifier	ID	2	2	“S0” = Special Approval (S Zero)	
REF08	C040	127	X	Reference Identification	AN	2	2	State Abbreviation to which the data belongs	
REF~SU~N/A~~S0^CA\									
SYNTAX NOTES:									
02 R0203 - REF02 is required.									
REF02, REF05 and REF07 represent the taxing authorities and its relationship to the information in this TFS loop.									
REF05 – REF07 use the sub-element separator. Example: REF~SU~N/A~~SO^CA^SO^NV\									

Sequence Number								(Required)	
Reference Number Segment								Pos. No. 0200	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Reference Identification Qualifier	ID	2	2	“55” = Sequence Number	
REF02	127		X	Reference Identification	AN	1	9	Sequence Number	
REF03	352		X	Description	AN	1	5	Error Response Code (See Appendix on page Error! Bookmark not defined.)	
REF-55-0001234\									
Syntax Notes: At least one of REF02 or REF03 is required.									
FTA Note: This segment is used to identify information for error processing. This segment can be generated by the filer when first filing to assist in identifying information or when responding to an error reported.									
REF02 is always required. REF03 is used for responding to an error.									

Condition 1 - If account has no activity the REF is required. The Condition 2 TIA is not used.

No Activity Reference Number Segment								(Conditional) Pos. No. 0200	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity	
REF02	127		X	Name	AN	1	20	"1" = No Activity	
REF~BE~1\									
SYNTAX NOTES:									
02 R0203 - REF02 is required.									

Condition 2 - If account has activity the TIA is required. The Condition 1 REF is not used.

Ending Inventory Date Date/Time Reference Segment								(Conditional) Pos. No. 0300	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date	
DTM02	373		X	Date	DT	8	8	"CCYYMMDD"	
Use this segment when reporting ending inventory in the FGS Loop for the supplier/distributor.									

Total Due Tax Information and amount Segment								(Conditional) Pos. No. 0920	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5003" = Total Due	
TIA02	782		X	Monetary Amount	R	1	15	Whole Dollar Amount	
TIA03 is not used.									
TIA04	380		X	Quantity	R	4	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters	
TIA~5003~1000000\									
SYNTAX NOTES:									
02 R0203040607 - TIA02 is required.									
02 Total Due is the sum of total tax owed for the period, plus applicable interest and penalties, in whole dollars.									

This FGS loop contains inventory information. The FGS loop repeated when the product code value changes.

Ending Inventory Date								(Conditional)	
Date/Time Reference Segment								Pos. No. 0300	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date	
DTM02	373		X	Date	DT	8	8	"CCYYMMDD"	
DTM~184~20010531\									
SYNTAX NOTES:									
02 R020305 - DTM02 is required.									

Physical Inventory by Product Form Group Segment **(Conditional)**
Pos. No. 1000

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
FGS01	350		M	Assigned Identification	AN	2	2	"BF" = Beginning Inventory (First Filing) "EI" = Ending Inventory "GL" = Gains and Losses
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
FGS03	127		X	Reference Identification	AN	3	3	Product Code See Product Codes list in Error! Reference source not found.

FGS~EI~PG~130\

SYNTAX NOTES:

02 P0203 - If either FGS02 or FGS03 is present, then the other is required.

Sequence Number

Reference Number Segment **Pos. No. 1100**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"55" = Sequence Number
REF02	127		X	Reference Identification	AN	1	9	Sequence Number
REF03	352		X	Description	AN	1	5	Error Response Code (See Appendix on page Error! Bookmark not defined.)

~~REF-55-0001234~~

Syntax Notes: This segment is used to identify information for error processing. This segment can be generated by the filer when first filing to assist in identifying information or when responding to an error reported.
At least one of REF02 or REF03 is required.

FTA Note: REF02 is always required. REF03 is used for responding to an error.

Inventory

Tax Information and Amount Segment **(Required if FGS is Used)**
Pos. No. 1800

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5002" = Ending Physical Inventory
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity Gains should always be entered as a positive amount. Losses must always be entered as negative values (i.e., -5000) Ending Inventory should never fall below zero (0) for a filing period. Initial submission of Ending Inventory should always be a positive value. Any change to Ending Inventory will always be treated as an adjustment to the original submission.
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters

TIA~5002~~~3500000~GA\

SYNTAX NOTES:

02 R0203040607 - TIA04 is required.

04 Enter Ending Net Physical Inventory rounded to the nearest whole gallon.

05 C0504 - If TIA04 is present, then TIA05 is required.

Ending Physical Inventory is the only value reported. All other information is derivable from schedules.

End of FGS loop (Line item detail)

End of TFS loop (DLR detail)

Chapter 11, Flat File

The BOE’s EDI v. 4030 map has been updated to provide for the Aircraft Jet Fuel Dealer Return (DLR).

- The new report code will be “DLR”
- Current schedule codes used in other reports and applicable to the Aircraft Jet Fuel Dealer Return are:
 - 5 Taxable Gallons of Aircraft Jet Fuel Sales
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- New schedule codes are:
 - 2 Aircraft Jet Fuel Received From Licensed Dealer Tax-Unpaid
 - 4 Imports of Aircraft Jet Fuel
 - 5Q Aircraft Jet Fuel Used By Taxpayer
 - 10A Aircraft Jet Fuel Sold to Other Exempt Entities
 - 10B Aircraft Jet Fuel Sold to Registered Aircraft Jet Fuel Dealers
 - 10G Aircraft Jet Fuel Sold to Aircraft Manufacturers
 - 10K Aircraft Jet Fuel Sold to Air Common Carriers
- New Flat File Aircraft Jet Fuel Dealer Report (DLR) Form Descriptors and Schedule Record Format
 - An example is provided on following pages
- New airport destination codes specific to some Aircraft Jet Fuel Dealer schedules:

Note: When applicable, the airport codes will be reported using the same segment as destination Terminal Control Numbers (TCNs).

 - A list of airport codes is available on forms BOE-810-FTH, “Airport Code Table (Sorted by Airport Code)”, and BOE-810-FTI, “Airport Code Table (Sorted by City).”

AIRCRAFT JET FUEL DEALER REPORT (DLR) FORM DESCRIPTORS

Table 2 – Aircraft Jet Fuel Dealer Tax Return Flat File Form Descriptors

Form Line No	Description	FG10 Line Item Code	FG11 UOM	FG12 UOM Qualifier
1	Gallons For Which Tax Applies Or Refund Due	L00001	GA	Billed
3	Tax Due Or Refund Claimed	L00002	USD	Tax
4	Penalty	L00003	USD	Pen
5	Interest	L00004	USD	Int
6	Total Amount Due And Payable	L00005	USD	Total
Report Type = DLR				

AIRCRAFT JET FUEL DEALER REPORT (DLR) SCHEDULE RECORD FORMAT

Table 3 – Flat File Schedule Record Type for the Aircraft Jet Fuel Dealer Tax Return (DLR)

Schedule Record Type						(Required)
Field No	Field Status	Field Name	Field Type	Length		Field Description
				Min.	Max.	
FS01	M	Record Type	AN	2	2	"FS" = Identifies schedule record type
FS02	M	Account Number	N	8	9	BOE Account Number
FS03	M	Alternate ID Type	AN	2	2	Identifies the type of Alternate ID. May be either '24' for FEIN, or '34' for SSN.
FS04	M	Alternate ID	AN	9	9	FEIN or SSN
FS05	M	Report End Date	DT	8	8	End date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS06	M	Report Start Date	DT	8	8	Start date of the reporting period that the tax form represents. Format is YYYYMMDD.
FS07	M	Purpose Code	AN	2	2	Identifies the Information Provider's purpose. Values are "00" – Original, "05" – Replace, or "15" – Resubmission.
FS08	M	Purpose Transaction Type	AN	2	2	Identifies the Information Provider's purpose for the transaction. Values are a 'Filler Tab' – Original, "6R" – Resubmission, "6S" – Supplemental, "CO" – Corrected.
FS09	M	Report Type	AN	3	3	Type of return or report being filed. Refer to the Motor Fuels Flat File Tax Form Descriptors section for the correct value.
FS10	M	Schedule Code	AN	1	6	Identifies the schedule code for the fuel item being reported
FS11	M	Product Code	AN	3	3	Identifies the product code for the fuel item being reported
FS12	N	Position Holder Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS13	N	Position Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS14	N	Receiving Party Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS15	N	Receiving Party Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS16	N	Consignor Tax ID Type	AN	2	2	Not required for this report. A 'Filler Tab' is required.
FS17	N	Consignor Holder Tax ID	AN	8	9	Not required for this report. A 'Filler Tab' is required.
FS18	S	Carrier Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS19	S	Carrier Tax ID	AN	8	9	Carrier's FEIN or SSN or BOE Account Number
FS20	M	Mode	AN	1	3	The transportation mode code
FS21	S	Origin State/Country	AN	2	2	Enter the two character abbreviation for the origin state or country
FS22	S	Origin Terminal Control Number	AN	9	9	Enter the TCN for the originating terminal
FS23	S	Destination State/Country	AN	2	2	Enter the two character abbreviation for the destination state or country
FS24	S	Destination TCN or APC	AN	3	9	Enter the Terminal Control Number or Airport Code for the destination
FS25	S	Seller Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS26	S	Seller Tax ID	AN	8	9	Seller's FEIN or SSN or BOE Account Number
FS27	S	Buyer Tax ID Type	AN	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
FS28	S	Buyer Tax ID	AN	8	9	Buyer's FEIN or SSN or BOE Account Number
FS29	M	Document Date	DT	8	8	The date the transaction occurred (YYYYMMDD)
FS30	M	Document Number	AN	1	15	Document Number
FS31	M	Net Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS32	M	Net Quantity	N	1	15	Net Quantity
FS33	X	Gross Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS34	X	Gross Quantity	N	1	15	Gross Quantity
FS35	X	Billed Quantity Unit of Measure	AN	2	2	"GA" = Gallons
FS36	X	Billed Quantity	N	1	15	Billed Quantity

FS37	M	Interchange Control Number – Unique Number For This Filing	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings
FS38	S	Seller's Name	AN	1	35	Seller's Name
FS39	N	Position Holder's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS40	N	Receiving Party Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS41	N	Consignor's Name	AN	1	35	Not required for this report. A 'Filler Tab' is required.
FS42	M	Carrier's Name	AN	1	35	Carrier's Name
FS43	S	Buyer's Name	AN	1	35	Buyer's Name

FS<tab>12345678<tab>24<tab>123456789<tab>20021231<tab>20021201<tab>00<tab><tab>SDR<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>112233445<tab>J<tab>CA<tab>CA555TCN1<tab>CA<tab><tab><tab><tab>34<tab>885522559<tab>20021215<tab>JCL25498X<tab>GA<tab>5000<tab>GA<tab>5020<tab>GA<tab>5000<tab>123456789<tab><tab><tab><tab><tab>XXX Fuel Carrier<tab>AAA Gas Station<cr>

SYNTAX NOTES:

- 01 Use FS21 if the origin is not a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS22 to report the TCN.
- 02 Use FS22 if the origin is a terminal with a TCN. Otherwise, use a 'Filler Tab' and Use FS21 to report the origin state.
- 03 Use FS23 if the destination is not a terminal with a TCN or an airport. Otherwise, use a 'Filler Tab' and Use FS24 to report the TCN or airport.
- 04 Use FS24 if the destination is a terminal with a TCN or an airport. Otherwise, use a 'Filler Tab' and Use FS23 to report the destination state.
- 05 FS25, FS26 and FS38 are only required for Receipt Schedules. Use 'Filler Tabs' if Disbursement Schedules.
- 06 FS27, FS28 and FS43 are only required for Disbursement Schedules. Use 'Filler Tabs' if Receipt Schedules.
- 07 FS28 must only contain a BOE Account Number if FS10 contains "13D" (Fuel Sold for use on Farms). A FEIN or SSN will be unacceptable.
- 08 If FS33 is present, then FS34 is required and vice versa.
- 09 If FS35 is present, then FS36 is required and vice versa.
- 10 No data is required for fields FS12, FS13, FS14, FS15, FS16, FS17, FS39, FS40, and FS41.

If no data is provided a 'Filler Tab' is required.